

DAFTAR PUSTAKA

- Afify, H. A. E. (2009). Determinants of audit report lag: does implementing corporate governance have any impact? empirical evidence from Egypt. *Journal of Applied Accounting Research*, 10(1), 56–86.
- Ahmad, H., Alim, M. N., & Subekti, I. (2005). Pengujian empiris audit report lag menggunakan client cycle time dan firm cycle time. *Journal of SNA VIII Solo*, 941-954.
- Al-Ajmi, J. (2008). Audit and reporting delays: evidence from an emerging market. *Advances in Accounting, Journal of Incorporating Advances in International Accounting*, 24(1), 217–226.
- Al-Ghanem, W.& Hegazy, M. (2011). An empirical analysis of audit delays and timeliness of corporate financial reporting in Kuwait. *Journal of Eurasian Business Review*, 1, 73-90.
- Alijoyo, A., & Zaini, S. (2004). Komisaris independen penggerak praktik GCG di perusahaan. Jakarta: PT Indeks Kelompok Gramedia. 2004.
- Aryati, Titik., & Theresia, M. (2005). Faktor-faktor yang mempengaruhi audit delay dan timeliness. *Media Riset Akuntansi, Auditing dan Informasi*, 5(3), 271-287.
- Ashton, R. H., Graul, P. R., & Newtown, J. D. (1989). Audit delay and the timeliness of corporate reporting. *Journal of Contemporary Accounting Research*, 5(2), 657–673.
- Ashton, R. H., Willingham, J. J., & Elliot, R. K. (1987). An empirical analysis of audit delay. *Journal of Accounting Research*, 25(2), 275–292.

BAPEPAM. (2004). *Peraturan Nomor IX.I.5: Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. Keputusan Ketua BAPEPAM Nomor: KEP-643/BL/2012* (Online) diakses 8 Juni 2013.

Bedard, J., & Gendron, Y. (2009). Strengthening the financial reporting systems: can audit committees deliver. *International Journal of Auditing*, 14(2), 1–37.

Bonson-Ponte, E., Escobar-Rodriguez, T., dan Borrero-Dominguez, C. (2008). Empirical Analysis of Delays in the Signing of Audit Reports in Spain. *International Journal of Auditing*, 12(2), 129–140.

Carslaw, C. A., & Kaplan, S. E. (1991). An examination of audit delay: further evidence from New Zealand. *Journal of Accounting and Business Research*, 22, 21–32.

Che-Ahmad, A., & Abidin. S. (2008). Audit delay of listed companies: a case of Malaysia, *Journal of International Business Research*, 1(4), 32-39.

Dyer, I.V., J.C & A.J.McHugh, 1975. The timeliness of the Australian annual report. *Journal of Accounting Reseach*, (Autumn), 204-220.

Fagbemi, T. O., & Uadiale, O. M. (2011). An appraisal of the determinants of timeliness of audit report in Nigeria: evidence from selected quoted companies. *Paper presented at the 2011 New Orleans International Journal of Academic Conference, New Orleans, Lousiana USA, 2011.*

FCGI, (2000). *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata kelola Perusahaan)*. Booklet Jilid II Edisi ke-2.

Ghozali, Imam. (2005). Aplikasi analisis multivariate dengan program SPSS.

Semarang: Badan Penerbit Universitas Diponegoro.

Givoly, D., & Palmon, D. (1982). Timeliness of annual earnings announcements: some empirical evidence. *Journal of The Accounting Review*, 57(3), 486–508.

Hashim, U. J. B., & Rahman, R. B. A. (2011). Audit report lag and the effectiveness of audit committee among Malaysian listed companies. *Journal of Business Administration*, 10, 50-61.

Indriantoro, N. dan Supomo, B. (1998). *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen*. Edisi Pertama. Cetakan pertama. BPFE Yogyakarta.

Indriantoro, N. dan Supomo, B. (2002). Metodologi penelitian bisnis: edisi pertama, Yogyakarta: BPFE.

Ishak, I., Sidek, A. S. M., & Rashid, A. A. (2010). The effect of company ownership on the timeliness of financial reporting: empirical evidence from Malaysia. *UNITAR E-JOURNAL*, 6(2), 20-35.

Kartika, A. (2009). Faktor-faktor yang mempengaruhi audit delay di Indonesia. *Jurnal Bisnis dan Ekonomi (JBE)*, 16(1), 1-17.

Kartika, A. (2011). Faktor-faktor yang mempengaruhi audit delay pada perusahaan manufaktur yang terdaftar di BEI. *Jurnal Keuangan dan Perbankan*, 3(2), 152-171.

Kogilavani, A., & Marjan, M. N., (2012), Determinants of audit report lag and corporate governance in Malaysia. *International Journal of Business dan Management*, 8(15), 1833-3850.

Lee, Y. H., & Jahng, G. J. (2008). Determinants of audit report lag: evidence from Korea - An examination of auditor-related factors. *The Journal of Applied Business Research-Second Quarter*, 24(2), 27-44.

Leventis, S., Weetman, P., & Caramanis, C. (2005). Determinants of audit report lag: some evidence from the Athens Stock Exchange. *International Journal of Auditing*, 9(1), 45-58.

MCCG. (2007). *Malaysian Code on Corporate Governance, Report on Corporate Governance, Securities Commission, Kuala Lumpur.*

Modugu, P. K., Eragbhe, E., & Ikhatua, O. J. (2012). Determinants of audit delay in Nigerian companies: empirical evidence. *Research Journal of Finance and Accounting*, 3(6), 46-54.

Mohamad-Nor, M. N., Shafie, R., & Wan-Hussin, W. N. (2010). Corporate governance and audit report lag in Malaysia. *Asian Academy of Management Journal of Accounting and Finance*, 6(2), 57-84.

Ng, P. P. H., & Tai, B. Y. K. (1994). An empirical examination of the determinants of audit delay in Hongkong. *Journal of British Accounting Review*, 26(1), 43-59.

Oladipupo, A. O. (2011). Impact of corporate international linkage of the incidence of audit delay in Nigeria. *Journal of Research in National Development*, 9(1), 231-237.

Owusu-Ansah, S. (2000). Timeliness of corporate financial reporting in emerging capital markets: empirical evidence from the Zimbabwe Stock Exchange.

Journal of Accounting and Business Research, 30(3), 241-54.

Puspitasari, E., & Sari, A. N., Pengaruh karakteristik perusahaan terhadap lamanya waktu penyelesaian audit pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia, *Jurnal Akuntansi dan Auditing*, 9(1), 1-96.

Rahmat, M. M., Iskandar, T. M., & Saleh, N. M. (2009). Audit committee characteristics in financially distressed and non-distressed companies.

Managerial Auditing Journal, 24(7), 624-638.

Santoso, S. (2003). Mengatasi berbagai masalah statistik dengan SPSS versi 11.5. Jakarta: Gramedia.

Shukeri, S. N., & Islam, Md, A. (2012). The determinants of audit timeliness: evidence from Malaysia. *Journal of Applied Sciences Research*, 8(7), 3314-3322.

Shulthoni, M. (2012). Determinan audit delay dan pengaruhnya terhadap reaksi investor. *Jurnal Akuntansi dan Ekonomi Bisnis*, 1(1), 55-71.

Tauringana, V., Kyeyune, M. F., & Opio, P. J. (2009). Corporate governance, dual language reporting and the timeliness of annual reports on the Nairobi Stock Exchange. *Journal of Research in Accounting in Emerging Economies*, 8, 13-37.

Turel, A. (2010). Timeliness of financial reporting in emerging capital markets: evidence from Turkey. *Istanbul University Journal of the School of Business Administration*, 30, 227-240.

Venny, C. N. M. G., & Ubaidillah. (2008). Audit delay pada perusahaan manufaktur. *Jurnal Penelitian dan Pengembangan Akuntansi*, 2(2), 126-140.

Wang, J., & Song, L. (2006), Timeliness of annual reports of chinese listed companies. *Journal of Chinese Economic and Business Studies*, 4(3), 241-257.